



## INSTRUCTIONS FOR FORM PART-100

**Line 1. Filing Fee**

List the number of owners in your entity in the box provided. The number of owners will generally be equal to the number of Schedule NJK-1s issued. If you have more than two owners and you have income derived from NJ sources, multiply the number of owners listed in the box by \$150.00 and enter the result on Line 1. If the amount is greater than \$250,000, enter \$250,000. If you have less than three owners or if you do not have income derived from NJ sources, enter zero.

The \$150.00 per owner filing fee does not apply to the 2002 tax year for investment clubs if all the owners are individuals and the average quarterly cost or market value of the club's shared capital assets is less than \$60,000.

A partnership that is exempt from being required to remit a payment of tax on behalf of its nonresident partners may still have income derived from New Jersey sources and accordingly be subject to the filing fee.

**Line 2. Installment Payment**

Multiply the amount reported on Line 1 by 50% and enter the result on Line 2.

**Line 3. Nonresident Noncorporate Partner Tax**

Enter the amount reported on Page 1, Line 23, Column B of Form NJ-1065.

**Line 4. Nonresident Corporate Partner Tax**

Enter the amount reported on Page 1, Line 24, Column B of Form NJ-1065.

**Line 5. Total Fee and Tax**

Add Lines 1 through 4 and enter the result on Line 5.

**Line 6. Tax Paid on Behalf of Partnership**

Enter the amount reported on Line 13, Column C of Schedule A.

**Line 7. Payment/Credit**

Enter the total amount paid for your 2002 tax year. Include your installment payment made with your 2001 return and the payment made from Line 8 of your 2002 Form PART-200-T.

**Line 8. Total Balance Due**

If Line 6 plus Line 7 is less than Line 5, enter the balance due on Line 8. Make check payable to State of New Jersey-PART and remit with completed Form PART-100.

**Line 9. Overpayment**

Check the box to indicate refund or credit. If Line 6 plus Line 7 is greater than Line 5, enter the amount of overpayment on Line 9.

**Note:** Penalties and Interest may be assessed for late payment and filing of tax. Partnership fees are not eligible for refund.